

EXHIBIT 5

Mr. W. C. C.
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MERCANTILE CREDIT REPORTS NECESSARILY DIFFER IN FORM AND IN LENGTH, DEPENDING UPON THE SIZE AND COMPLEXITY OF THE CONCERN REPORTED. THE POLICY OF THE AGENCY IS TO PRESENT THE ESSENTIAL INFORMATION AS CONCISELY AS POSSIBLE.

MAGAZINE MANAGEMENT CO.

CD 1 JUNE 28, 1951

FIVE
 NEW YORK CITY I N Y
 350 FIFTH AVENUE
 ROOM 1404
 EMPIRE STATE BLDG

Martin Goodman, Partner

Jean (Mrs. Martin) Goodman,
 Partner.

RATING: N. Q.

SYNOPSIS

BACKGROUND: Partnership formed 1942. Principals currently appear as officers in a large number of affiliated corporations.

ESTIMATED WORTH: Not determined.

PAYMENTS: Prompt.

CONDITION: Financial details withheld.

HISTORY

This company was organized on December 1, 1942, at which time it succeeded the business formerly conducted under the corporate style of Magazine Management Corporation, chartered under New York laws on October 14, 1941. That venture was composed of the same principals and was originally located at 330 West 42nd Street, New York City, but moved to the caption address on May 1, 1936.

Martin Goodman is 41, married and born in this country. Prior to 1933, he was employed by Eastern Distributing Co., and Butterick Publications Co., In February, 1933, he organized Newsstand Publications, Incorporated and became the President of that concern which position he continues to hold at the present time. That company publishes fiction magazines and although financial details are not made available, there are no inter-company loans, endorsements or guarantees reported.

Martin Goodman, who is also active in the following companies is currently active in the magazine field:

Hercules Publishing Corp.	New York corporation chartered Oct. 19, 1943.	Publishes 25¢ detective novels
Interstate Publishing Corp.	New York corporation chartered Oct. 19, 1943.	Publishes "Screen Stars"
London Publishing Corp.	New York corporation chartered Nov. 29, 1943	Publishes 25¢ detective novels
Margood Publishing Corp.	New York corporation chartered Oct. 19, 1943	Publishes 25¢ detective novels
Marjean Magazine Corp.	Chartered Jan 30, 1948	
Manvis Publications Inc.,	New York corporation chartered July 8, 1936	Publishes Western Short stories, Detective Short Stories, Complete Sports, Gun Smoke Westerns, Adventure Trails, Six Gun Western and Sport Action.
Medallion Publishing Co. Inc.	New York corporation chartered Oct. 21, 1943	Publishes 25¢ detective novel
Miss America Publishing Corp.	New York corporation chartered Oct. 19, 1943.	Publishes "Miss America"
Newsstand Publications Inc.	New York corporation chartered May 20, 1938.	Publishes Western Book and Western Novel Short Stories
Prime Publications	New York corporation chartered Jan 30, 1948	
Red Circle Magazine Inc.		
Timely Comics Inc.	New York corporation chartered Jan 7, 1941	Publishes Ideal comics Mitzzy Comics and Cindy Comics.
Western Fiction Publishing Co. Inc.	New York corporation chartered Nov 1, 1934	Publishes "Teen Comics"

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All of the above corporations publish various types of pulp magazines and comic magazines, however, there has been no complete financial information issued on any of the above corporations and there are no inter-company relations such as loans, advances or guarantees reported.

Martin Goodman also appeared as a principal at interest in the following inactive and dissolved corporations:

Cornell Publishing Corp.	New York corporation chartered Nov. 25, 1945
Postal Publications Inc.	----
Ranger Publications Inc.	----
Select Publications Inc.	----
Stagg Publishing Corp.	----
Zest Publishing Corp.	New York corporation chartered Sept 30, 1940

Martin Goodman and Jean (Mrs. Martin) Goodman co-partners trading as Magazine Management Co., at the caption address, as well as 12 subsidiary publishing corporations mentioned below, were the recipients of a cease and desist order, issued by the Federal Trade Commission on August 16, 1947. The twelve subsidiary publishing corporations with offices at the caption address, were Margood Publishing Corp., Select Publications Inc., Red Circle Publications Inc., Hercules Publications Corp., Gem Publishing Inc., Miss America Publishing Corp., Cornell Publishing Corp., and London Publishing Corp. The Goodman partnership owns stock in all these corporations and are the principal officers in each of the corporations.

The order issued by the Federal Trade Commission forbids the following practices. 1. Representing that books or other publications contain original, complete or unabridged novels, stories or articles when such is not the fact. 2. Failing to adequately inform dealers and the public of the condensation, abridgement or alteration of novels, stories or articles contained in the respondent's books or other publications. 3. Changing the titles of novels, stories or articles without disclosing clearly and conspicuously that such changes have been made.

The commission found that the respondents falsely represented that their books and other publications contained original complete and unabridged novels, stories or articles. In a number of instances, the covers of the publications bore the words, "A complete \$2.00 novel", or other words of like import, according to the findings, which add that actually the publications contained condensed, abridged or altered versions of previously published material.

The order was issued with the concurrence of all the commissioners, after respondents filed an answer, admitting all the material allegations of fact in the complaint and waived all intervening procedure and further hearing.

OPERATION-LOCATION

This concern functions as the managing organization for the various publishing corporations in which Martin Goodman is a principal or a stockholder. Income is mainly derived from services rendered on a contract basis.

Two office Secretaries are employed and both principals are active in the management of the business.

Rents quarters on the fourteenth floor of the Empire State Building, maintained in good repair and located in the mid-town commercial area.

FINANCIAL INFORMATION

On occasion of call on June 21, 1951, at the caption address, reference was made for financial information to Barnett Kopis, of A. L. Eolis, & Associates, certified public accountants, 450 Seventh Avenue, New York City, New York. Repeated attempts to contact Mr. Kopis on June 21, June 22, and June 25, 1951, proved unsuccessful due to his continued absence from the premises. Requests left for interview, have gone unanswered. Investigation in outside quarters, could offer no additional financial information pertaining to the subject corporation.

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FINANCIAL INFORMATION (CONTINUED).

A local bank reports a satisfactory, non-borrowing, account maintained for several years with the account regarded as satisfactory.

PAYMENTS

A trade clearance completed on February 15, 1951, showed two suppliers selling this account a high credit of \$45,000., and \$72,800 respectively. In both instances, payments are Prompt, with the terms of the sale being net 30 and net 20 days.

6-28-51 (80) 034)

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